



DATE: February 16, 2010

TO: TERRY BOND, Director, Personnel Services
JOE GRAY, Finance Director/City Controller, Finance
REBECCA KLISCH, City Clerk
JIM SANCHEZ, City Attorney

THROUGH: RENENA SMITH, Budget Director *Renena Smith*
Budget and Management Studies Division

FROM: BOB KOURY, Principal Internal Auditor *Bob Koury*
BILL RICHARDS, Internal Auditor *Bill Richards*
MARY VIANCOURT, Internal Auditor *Mary Viancourt*
Budget and Management Studies Division - Internal Audit

SUBJECT: CITYWIDE CONTRACT COMPLIANCE AUDIT – FINAL AUDIT REPORT

Attached is the Final Audit Report for the Citywide Contract Compliance Audit which was performed in accordance with AO 1-12 and Government Auditing Standards.

Internal Audit will perform a follow-up audit six to twelve months after this report is issued to verify that each recommendation has been implemented or that the issue documented in the finding has been resolved in a manner that addresses the weakness or risk identified. The follow-up audit is performed in accordance with AO 1-12 and Government Auditing Standards.

Internal Audit wishes to thank you and your staff for your cooperation and assistance during the course of this audit. We sincerely believe that the implementation of our audit recommendations will assist all City Departments in improving citywide contract compliance, monitoring, accountability and reporting responsibilities. If you have any questions regarding this matter, please do not hesitate to contact Bob Koury, Principal Internal Auditor, at 621-7072

Attachments

cc: Ashley Swearengen, Mayor
City Councilmembers
Bruce Rudd, Interim City Manager
Nicole Zieba, Deputy City Manager
Karen Bradley, Assistant City Controller
David Hale, Chief Assistant City Attorney
Dan Turner, Risk Manager, Personnel Services
Department Directors

INTERNAL AUDIT



FINAL AUDIT REPORT

Citywide Contract Compliance Audit

09-0014

Performed by:
Bob Koury, Principal Internal Auditor
Bill Richards and Mary Viancourt, Internal Auditors

Issued on February 16, 2010

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
--------------------------------	----------

INTRODUCTION

Background	3
Audit Objectives	3
Audit Scope and Methodology	4
Audit Conclusion	4

REPORT SECTIONS - RESULTS AND RECOMMENDATIONS

I. Administrative Orders (AO) Addressing Contract Administrators	5
II. AO 6-22 Contract Compliance System	5
III. AO 4-1 Processing of Contracts to Which the City is Party	8
IV. AO 5-2 Definition of Public Record	9
V. AO 1-1 Grant Administration	10
VI. City Insured Property Report For Self-Insurance	12

Executive Summary

As a "Best Practice", Internal Audit periodically conducts a Risk Assessment of the entire organization to determine where the greatest exposure of potential liability/risk is within the organization. Internal Audit last conducted a Citywide Risk Assessment in 2006 which was used to develop an Annual Audit Plan for the subsequent three years 2007 – 2009. Given the changes in the economy and other factors potentially influencing City services, Internal Audit recently conducted a Citywide Risk Assessment for the Fiscal Years 2010 and 2011. This Risk Assessment process included a Citywide Contract Compliance review and evaluation resulting in this audit report.

Issues Identified:

- Department "Contract Administrators" are not maintaining a current list/database of all Contractual arrangements entered into by their respective Departments for monitoring and tracking specific terms and provisions (e.g. Escalation Clauses, Expiration Dates, Current Insurance Coverage, Payment Terms, etc.), and are not always providing an original copy of the legally "executed" document to appropriate City Departments, as required by various Administrative Orders (AOs). Failure to maintain and monitor all "Contracts" on a current basis places the City at risk of possibly losing revenue and/or becoming liable related to terms and provisions of the "Contract". All City AOs that reference Department "Contract Administrators" should be reviewed and revised as appropriate and "Contract Administrators" should be held accountable for their required duties per the AOs.
- The City Attorney's Office has not received original copies of all executed "Contracts" and has not maintained the Citywide Contract Database on a current basis, as required by AO 6-22. Failure to maintain a current and complete Citywide Contract Database places the City at additional risks if neither the individual City Department nor the City Attorney's Office is monitoring "Contracts" for the written legal obligations by either the City or the person or entity that entered into the "Contract" with the City. The City Attorney's Office should update and maintain the Citywide Contract Database on a current basis.
- The City Clerk's Office is not receiving an original copy of all executed "Contracts" from City Departments per AOs and is therefore unable to maintain a current and complete listing/database of "Contracts" received. The City Clerk's Office is responsible for maintaining all Public Records and to have those records available under the Freedom of Information Act to the public per AO 5-2. Failure to receive and maintain all documents classified as a Public Record places the City in potential jeopardy of not being able to meet the requirements of the Freedom of Information Act. The City Clerk's Office should ensure compliance by City Departments with all City AOs for Public Records and maintain a complete and current listing of all required documents.
- The Finance Department's Grants Section is not receiving quarterly Grant information updates from all City Departments as required by AO 1-1. Failure to file the required

periodic Grant information with the Finance Department can place the City at potential risk of not meeting a Grant requirement(s) or a control deficiency in the City's Annual Single Audit Report. The Finance Department should review and revise as appropriate AO 1-1 and also ensure all Exhibits are attached to assist Departments in providing the required Grant updates for full compliance with this AO.

- The City's Risk Management Division is not receiving timely updates from all applicable Departments when Real Property is either acquired and/or disposed of to ensure the City has proper Self-Insurance in case of an untoward event. The City's risk may be "over insurance" for Real Property not currently owned by the City or "under insurance" for Real Property currently owned by the City but damaged or destroyed by some type of event (e.g. Fire, Earthquake, etc.). AO 2-5 should be reviewed and revised as appropriate, Departmental responsibilities should be clearly identified, and then monitored by Risk Management in a timely and ongoing manner for full compliance by City Departments.

In general, there appears to be a lack of coordinated efforts and efficiencies amongst the responsible City Departments related to the recording, tracking/monitoring, and reporting of all types of City "Contracts" on an ongoing and consistent basis. In addition, there is a lack of specific and formalized clarity and understanding by all City Departments as to their responsibilities and accountability over the administration and compliance monitoring of their Department "Contracts", in accordance with established City AOs.

Internal Audit sincerely believes that the implementation of our audit recommendations as outlined in this report will assist all City Departments in improving citywide contract compliance, monitoring, accountability and reporting responsibilities. In addition, improved efficiencies, effectiveness and cost savings can also be realized by all Departments with a more streamlined and clearly established citywide system for the control, oversight and recordkeeping of all City Contracts.

Subsequent to the completion of this audit, the City Manager's Office directed Internal Audit to develop a new contract compliance Administrative Order to streamline and clarify the citywide processing, administration, monitoring and record-keeping of all City contracts. The new Administrative Order, which is intended to supersede AO's 4-1 and 6-22, is currently being developed by Internal Audit for approval by the City Manager's Office and distribution to all City Departments in the very near future.

INTRODUCTION

Background

Various City Departments enter into Contractual arrangements ("Contracts") to either pay money for services needed (e.g. Consulting Services, Construction "Contracts", Lease Property, Purchasing Agreements, etc.) or to receive money for services to be provided (e.g. Revenue Leases, Grants, Contractual Services, etc.). These legal arrangements between the City and outside parties require a written "Contract" and Amendments (if applicable) to protect the City from possible liability and other risks specific to the Contractual arrangements.

AO 4-1 creates a Policy and Procedures for Processing Contracts to Which the City is a Party. AO 4-1, Procedure 1, defines a "Contract" as: *"Contract" as used in this policy includes contracts, bid awards, leases, covenants, agreements, applications for grants, final executed grants, and every form of agreement entered into by the City with any public or private person or entity.*

Because of the number of Departments and the amount and types of business being performed by the City, one City Employee or one Department cannot administer and monitor all the "Contracts" entered into by the City. Therefore, each City Department is required to have a designated "Contract Administrator" who is responsible for the administration, tracking, and monitoring of all "Contracts" entered into by their respective Department and to provide individual "Contract" information to other City Departments who are a Party to the "Contract", are required to review the "Contract", and/or have the "Contract" on file.

As part of Internal Audit's current Citywide Risk Assessment Project, Internal Audit requested each City Department to submit a list of their Department's current open Contracts, Agreements, Grants, and Property Leases. From the Departments who responded, Internal Audit received a total of 1,364 listed "Contracts". Initially, Internal Audit was going to compare each Department's List to the City Attorney's "Contract" Compliance Database Report, the City Clerk's "On-File" List, the Finance Grants List for the Annual Single Audit, and the Risk Management's Insured Property List to determine Citywide "Contract Compliance". However, we were unable to complete this citywide comparison procedure due to the various informational formats received and the lack of sufficient information submitted to Internal Audit by the Departments related to their individual contract listings.

Audit Objectives

1. To determine if Citywide Departmental "Contract Administrators" are performing their duties as required by all applicable Administrative Orders.
2. To determine if the City Attorney, City Clerk, Finance Grants Section, and Risk Management are in compliance with all Citywide AOs and P/Ps applicable to their Department's duties and responsibilities.
3. To determine if the role of the City Attorney, City Clerk, Finance Grant Section, and Risk Management's duties and requirements are clearly specified in AOs, communicated to all

Department Directors and their respective "Contract Administrators", and performed in an efficient and effective manner.

Audit Scope and Methodology

Internal Audit performed the following procedures during the period of July through October 2009.

- Conducted a review of all applicable City Administrative Orders to determine who is responsible for "Contract" Administration and who is required to receive information related to "Contracts" entered into by the City of Fresno.
- Conducted interviews with Department Directors and designated Assistants/Staff Members.
- Requested a complete and current list from each City Department for their respective Contracts, Agreements, Grants, and Property Leases.
- Requested a current list of Contracts/Contract Information required to be filed with the City Attorney's Office, the City Clerk's Department, and the Finance Grants Section, and all City Owned Properties filed with the Risk Management Division.

Audit Conclusion

City AOs related to "Contract" Compliance are not being adequately monitored and enforced by Management on a consistent and ongoing basis. Further, some AOs are either outdated and/or do not clearly specify the duties and roles of both the "Contract Administrators" and the City Attorney's Office, the City Clerk's Office, the Finance Grants Section, and the Risk Management Division. In addition, the duties of each Department's "Contract Administrator" are not performed adequately and completely in accordance with various AOs, as noted by the various numbers and different types of "Contracts" and/or Grants not reported to other City Departments in the various sections of this Audit Report.

In general, there appears to be a lack of coordinated efforts and efficiencies amongst the responsible City Departments related to the recording, tracking/monitoring, and reporting of all types of City "Contracts" on an ongoing and consistent basis. In addition, there is a lack of specific and formalized clarity and understanding by all City Departments as to their responsibilities and accountability over the administration and compliance monitoring of their Department "Contracts", in accordance with established City AOs.

Internal Audit sincerely believes that the implementation of our audit recommendations as outlined in this report will assist all City Departments in improving citywide contract compliance, monitoring, accountability and reporting responsibilities. In addition, improved efficiencies, effectiveness and cost savings can also be realized by all Departments with a more streamlined and clearly established citywide system for the control, oversight and recordkeeping of all City Contracts.

REPORT SECTIONS - RESULTS AND RECOMMENDATIONS

I. Administrative Orders (AOs) Addressing "Contract Administrators"

Internal Audit identified various AOs which require each Department to have a "Contract Administrator" to administer, track, and monitor "Contracts" for their respective Department. These AOs are attached to this report and noted as follows:

- AO 1-1 Grants Administration (Finance) - Issued on December 1, 1998
- AO 4-1 Processing of Contracts to Which the City is Party (City Attorney) - Revised on November 9, 2006
- AO 6-22 Contract Compliance System (City Manager) - Issued on November 9, 2006

The duties and responsibilities of the "Contract Administrator" or a similar type employee are not clearly defined in the above noted AOs. Internal Audit did not specifically test who was the designated "Contract Administrator" for each Department, but tested whether the duties of a Departmental "Contract Administrator" are being performed in each Department.

Upon submitting an initial request to each Department to submit a list of their current Contracts, Agreements, Grants, and Property Leases, Internal Audit was informed some Departments did not have a complete list of these documents. Of the 1,364 listed "Contracts" received, there were: 28 Consultant "Contracts"; 339 Property Lessor "Contracts"; 68 Property Lessee "Contracts"; and the remaining 929 were Non-Specified "Contracts". The type and quality of "Contract" information submitted to Internal Audit varied from Department to Department. It was also evident from the listings received and interviews conducted of Department staff that much confusion exists as to what should be included in the definition of a "Contract" by City Departments and what exactly are each Department Director and Contract Administrator's responsibilities specific to administration, monitoring and recordkeeping for their respective contracts.

The following sections of this audit report will address the current AO's referencing the administration, monitoring, recordkeeping and filing/reporting of citywide "Contracts", along with our audit findings and proposed recommendations to City Management to address each finding.

II. AO 6-22 Contract Compliance System

AO 6-22 was issued on November 9, 2006, with the City Manager as the Responsible Department, *"To establish a policy and procedure for the activation and maintenance of a Contract Compliance System to ensure and standardize contract compliance."* The Policy Statement reads: "Each department is responsible for the administration, monitoring and enforcement of City contracts. The Council has established a Citywide Contract Database, maintained by the City Attorney's Office, to assist departments in the monitoring of their respective contracts. The database is to include data for all contracts to which the City is a

party. Department "Contract Administrators" are responsible for providing the data to the City Attorney Office Contract Compliance Coordinator for input into the database. The system will provide advance reminder notices to "Contract Administrators" of events under the "Contract" requiring City action or monitoring (i.e. expiration of contract, exercise of option, expiration of security and insurance policies, performance milestones, etc.)...

Internal Audit obtained a copy of the City Attorney's Contract Compliance Database Report. Internal Audit noted the following:

- The date of the current "Contract Compliance" Database Report is June 15, 2007.
- The list contained the Vendor Name for 178 "Contracts" (e.g. Construction, Development, Lease, License Software, Service Consultant, Service Maintenance, Etc.). The list did not contain any Bid Awards, Covenants, Application for Grants, etc.
- The Departments who submitted the most "Contracts" to the City Attorney's Contract Compliance Coordinator were: Parks (58); Police (50); and Planning and Development (25).
- The "Contract" Expiration Date had expired on 106 of the "Contracts" listed. Forty-two of the "Contracts" on the Report had no Expiration Date listed. The remaining 30 "Contracts" had an Expiration Date from 2010 to 2055.
- Per the City Attorney's Staff, they have received approximately 300 to 400 additional "Contracts" from Departments that have not been entered into the Contract Compliance Database as of our audit request of September 2, 2009.

Audit Recommendation

1. The City Manager's Office should initially determine if AO 6-22 should remain as a City Manager AO or whether the "Responsible Department" should be changed to the City Attorney's Office for formalized clarification and communication.

Internal Audit Comment

Subsequent to the completion of this audit, the City Manager's Office directed Internal Audit to develop a new contract compliance Administrative Order to streamline and clarify the citywide processing, administration, monitoring and record-keeping of all City contracts. The new Administrative Order, which is intended to supersede AO's 4-1 and 6-22, is currently being developed by Internal Audit for approval by the City Manager's Office and distribution to all City Departments in the very near future.

Audit Recommendation

2. If it is determined in Recommendation 1 above that AO 6-22 should be the City Attorney's AO, the City Attorney should re-evaluate its continued responsibility, monitoring, and recordkeeping of all City "Contracts", as defined in AO 4-1. The transfer of this significant and time-consuming responsibility from the City Attorney's Office to the respective City Departments who originally negotiate, sign, and are to administer and monitor such "Contracts" could very well result in improved efficiencies, effectiveness

and cost savings, i.e. place the responsibility and accountability where it belongs – with each contracting Department.

City Attorney's Management Response to Recommendation 2

Inherent in the establishment of the Program was the recognition that the City Attorney has no charter administrative authority to ensure departmental compliance. This deficiency has not allowed the City Attorney's Office to establish a complete database involving all departments. While we stand ready to continue providing service, a program modification of either a City Manager representative or department representative ensuring compliance would greatly assist the citywide effort.

Audit Recommendation

3. If AO 6-22 is to continue to exist based on the results of Recommendation 2 above, the City Attorney's Office should immediately review and revise this AO to more clearly define it's specific functions and responsibilities related to City Department contracts, as well as each Department Director and Department Contract Administrator's responsibilities related to administration, monitoring, recordkeeping and reporting of their respective contracts.

City Attorney's Management Response to Recommendation 3

We concur.

Audit Recommendation

4. The City Attorney should immediately direct the Contract Compliance Coordinator to request and input all "Contracts" received into the City Attorney's "Contract Compliance" Database, in accordance with AO 6-22, unless this AO is revised and/or the associated responsibility for "Contract" maintenance and monitoring is transferred from the City Attorney's Office to each responsible Department.

City Attorney's Management Response to Recommendation 4

We concur subject to City Attorney's Office charter limitations noted above.

Audit Recommendation

5. All Department Directors and Contract Administrators, at the direction of the City Manager's Office and City Attorney's Office, should fully and consistently comply with AO 6-22 for improved administration, oversight and accountability of each of their respective contracts as set forth in existing and/or revised AO's resulting from this audit.

City Attorney's Management Response to Recommendation 5

We concur.

Internal Audit Comment

Subsequent to the completion of this audit, the City Manager's Office directed Internal Audit to develop a new contract compliance Administrative Order to streamline and clarify the citywide processing, administration, monitoring and record-keeping of all City contracts. The new Administrative Order, which is intended to supersede AO's 4-1 and 6-22, is currently being developed by Internal Audit for approval by the City Manager's Office and distribution to all City Departments in the very near future.

III. AO 4-1 Processing of Contracts to Which the City is Party

AO 4-1 creates a Policy and Procedures for Processing Contracts to Which the City is Party. AO 4-1, Procedure 1, defines a "Contract" as: *"Contract" as used in this policy includes contracts, bid awards, leases, covenants, agreements, applications for grants, final executed grants, and every form of agreement entered into by the City with any public or private person or entity.*

The types and quality of "Contracts" information received from City Departments at our request during this audit varied from Department to Department. It was also evident from the listings received and interviews conducted of Department staff that much confusion exists as to what should be included within the definition of a "Contract", as per AO 4-1, by City Departments and what exactly are each Department Director and Contract Administrator's responsibilities specific to administration, monitoring and recordkeeping for their respective contracts.

AO 4-1 Procedure 2. states: *"Fully executed" within the meaning of this section means dated and signed by both parties, approved as to form by the City Attorney or compliance with Administrative Order 4-4, and attested by the City Clerk.*

AO 4-1 Procedure 6. states: *"It is the department's responsibility to distribute original signed contracts and copies of the contracts to the appropriate parties. This includes providing a copy of the contract to every City department involved in contract fulfillment (e.g., respective Grant Administrator, if applicable, and the Contract Compliance Coordinator in the City Attorney's Office; see Administrative Orders 1-1 and 6-22.). Distribution of the original signed contracts is as follows:*

- *One to the City Clerks' Office...*
- *One to each of the other parties*
- *One retained by the department"*

Audit Recommendations:

6. AO 4-1 should immediately be reviewed and revised as appropriate by the City Attorney's Office to more clearly define the term "Contract" and what specific documents this includes. The required maintenance, monitoring, and reporting of such

"Contracts" by each Department Contract Administrator should also be formalized in the revised AO.

7. At the direction of both the City Manager's Office and City Attorney's Office, Department Directors should be mandated to maintain a complete and current listing of all their respective contracts for control, accountability and reference purposes. Department Directors and Contract Administrators should fully comply with AO 4-1, with emphasis on Procedure 6 related to the distribution and filing of all legally "executed" contracts with appropriate parties/Departments as required by the AO.

City Attorney's Management Responses to Recommendations 6 & 7

While we are uncertain how much broader a definition can be developed for "contract" we will work with the departments to ascertain additional needs. We also recommend regular/annual training regarding contracts and services available. Training may include:

- Contract Elements.
- Interpreting obligations, their imports and effect.
- What actions modify obligations.

Internal Audit Comment

Subsequent to the completion of this audit, the City Manager's Office directed Internal Audit to develop a new contract compliance Administrative Order to streamline and clarify the citywide processing, administration, monitoring and record-keeping of all City contracts. The new Administrative Order, which is intended to supersede AO's 4-1 and 6-22, is currently being developed by Internal Audit for approval by the City Manager's Office and distribution to all City Departments in the very near future.

IV. AO 5-2 Definition of Public Record

AO 5-2 was issued on December 1, 1998 and its Purpose Statement reads: *"To define a public record and establish a procedure for making such records available to the general public when not exempt from disclosure."* The AO also defines a Public Record in Procedure 1. as: *"A public record is defined as any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by the City regardless of physical form or characteristics."*

The following AOs require notification by sending a copy or giving an original executed "Contract" document to the City Clerk's Office.

- AO 1-1 Grant Administration Procedure 2. (a) states: *"Notify each of the following by sending them a copy of a Notification of Grant Award...City Clerk's Office".*
- AO 4-1 Processing of Contracts to Which the City is Party Procedure 6. states: *"It is the department's responsibility to distribute original signed contracts and copies of the contracts to the appropriate parties....Distribution of the original signed contracts is as follows:*

- *One to the Clerk's Office...*
- AO 6-22 Contract Compliance System Procedure Part III 3. states: *"Upon completion of the contract, the department will be responsible for contacting the City Clerk and the Contract Compliance Coordinator by written notice of acceptance, completion or acquisition of materials...."*

The City Clerk's Office does not have a complete "Contract" List of all City executed "Contracts". The City Clerk's Staff provided Internal Audit with two Lists. The "Consulting Service List" has 795 Vendor Names and the "Agreements List" has 1,649 Vendor Names. The City Clerk's staff is in the process of reviewing and creating a List(s) of all types of documents on file as well as destroying outdated documents, in accordance with all Document Retention Laws and Guidelines.

Audit Recommendation:

8. The City Clerk's staff should continue to review and create a File Document List(s) of all documents, including "Contracts" that have been received from City Departments in compliance with the previously cited AOs, and then be maintained by the City Clerk's Office on an ongoing basis for control and accountability purposes.

City Clerk's Management Response to Recommendation 8

The City Clerk's staff will continue to update and retain the lists for all general agreements and consultant service agreements. Lists of all "contracts" including Redevelopment Agency agreements, franchise agreements, lease agreements, and general vendor agreements, i.e. bids, will be generated in accordance with the cited AO's.

Internal Audit Comment

Subsequent to the completion of this audit, the City Manager's Office directed Internal Audit to develop a new contract compliance Administrative Order to streamline and clarify the citywide processing, administration, monitoring and record-keeping of all City contracts. The new Administrative Order, which is intended to supersede AO's 4-1 and 6-22, is currently being developed by Internal Audit for approval by the City Manager's Office and distribution to all City Departments in the very near future.

V. AO 1-1 Grant Administration

The Policy Statement of AO 1-1 issued December 1, 1998 states: *"Departments receiving federal and/or state grant funding shall monitor and account for these funds in compliance with Office of Management and Budget Circular 133 pertaining to the Single Audit Act of 1984."*

AO 1-1 Procedure 2. states: *"Upon notification of acceptance by the City of a grant, the contact person shall:*

- a. Notify each of the following by sending them a copy of a Notification of Grant Award*

(Exhibit I):

- *Budget and Management Studies Division (BMSD)*
- *Financial Reporting/Accounting*
- *MBE/DBE Program Coordinator, Department of Administrative Services*
- *City Clerk's Office*

AO 1-1 Procedure 8. states: *"Within one month after the end of each calendar quarter, the contact person shall complete the Quarterly Grant Status Report (Exhibit II), or substitute a grant agency report with the same information".* There is no Exhibit II attached to AO 1-1. Exhibit I City of Fresno Notification of Grant Award states: *"...To be completed by department after acceptance of grant.*

Distribution:

BMSD

Accounting/Financial Reporting

Public Works Department, MBE/DBE Program Coordinator

City Clerk's Office"

On July 31, 2009, Internal Audit requested from each Department a List of all their current Grants as part of Internal Audit's Risk Assessment Project. Internal Audit received the Departmental Grants information in various informational formats with complete and incomplete information. The number of Departmental Grants (Federal and State) received by Internal Audit totaled 105.

On August 25, 2009, Internal Audit requested and received from the Finance Grants Management Analyst III the most current (Fiscal Year 2008) Grants information submitted by City Departments to Finance. The FY 2009 active Grants Lists had not been submitted to Finance at the time of Internal Audit's request. The Finance Grants List showed a total of 172 Grants for the City (119 Federal Grants and 53 State Grants).

Internal Audit was not able to match the individual Departmental Grant information provided to Internal Audit (105) with the Grant information provided to Finance by the Departments (172). Therefore, Internal Audit was unable to conclude whether Departmental Grant information provided to Finance was accurate and complete.

Audit Recommendations:

9. The Finance Department should immediately review and revise as appropriate AO 1-1, which is 11 years old, and all Attachments/Exhibits to reflect current and appropriate Grant tracking, monitoring, and reporting requirements as established by the Finance Department.
10. Upon revision of AO 1-1 and approval by the City Manager's Office, the revised AO should be formally distributed to all City Departments for implementation and compliance purposes.

11. Upon implementation of Recommendation 10, the Finance Department should monitor and hold Department "Contract Administrators" responsible for providing timely Grant Reports to Finance in compliance with the revised AO 1-1.

Finance Department's Management Responses to Recommendations 9-11

As previously stated, the Finance Department's Grants Section is not receiving quarterly Grant information updates from all City Departments as required by AO 1-1. The Finance Department will review and revise AO 1-1 to reflect current and appropriate Grant tracking, monitoring, and reporting requirements. The goal will be to make those improvements applicable for both Single Audit and ARRA Grant reporting requirements so as not to duplicate work for City Departments. The Finance Department will then submit those findings and recommendations to the City Manager and/or City Council for approval. Once approved, the Finance Department will distribute to all City Departments and offer compliance guidance and training if necessary.

VI. City Insured Property Report For Self Insurance

AO 2-5 Property Loss Procedures issued on December 1, 1998, Policy Statement 1. states: *"The City of Fresno has a self-insurance fund which, at the option of the Risk Management Division, may replace, rebuild, or restore certain City property that was lost, damaged, or destroyed by the following perils subject to actual cash value:*

- *Aircraft*
- *Burglary*
- *Collapse*
- *Collision..."*

AO 2-5 Policy Statement 2 states: *"No reimbursement or payment for City property will be made from the self-insurance fund unless the Risk Management Division is notified in writing within six (6) months of the occurrence".* AO 2-5 does not specifically address Departmental reporting of Real Property acquired/purchased or disposed of to Risk Management via the Annual Insured Property Report immediately or at a minimum within six months. Further, AO 2-5 does not address Risk Management's responsibility to ensure that all City-owned Real Property reported by various Departments is entered into the Self-Insurance Database for appropriate insurance coverage.

The City of Fresno is Self-Insured for real property owned by the City. Risk Management has previously sent out the Annual Insured Property Report to Departments to review and revise. Risk Management has not always been advised of additions or deletions of Departmental Real Property which has caused such problems as: non-insurance of City Owned Property or payment of insurance for property the City no longer owns. In the last couple of years, Risk Management has not distributed the Annual Insured Property Report to City Departments for their review but relied on the Departments to report their respective Real Property additions or deletions for insurance coverage and accountability purposes.

Internal Audit obtained a copy of Risk Management's Insured Property Listing as of August 27, 2009 for review. Internal Audit noted the following:

- There was a total of 752 Real Property Listings on the Report.
- The number of Real Properties owned by ten different City Departments was: DPU (377); Parks (245); GSD (49); Airports (27); Fire (22); RDA (13); Transit (7); DPW (6), Police (4); and P&D (2).
- The Value of City Real Property ranged from approximately \$2,000 to \$57 million.

Internal Audit also noted the following exceptions that should be addressed jointly by both the applicable City Department and the Risk Management Division:

- The Fire Department Headquarters is listed at 450 M Street. On or about May 31, 2008 that Fire Headquarters was demolished. The current Fire Headquarters is at 911 H Street.
- The Fire Department Training Facility is listed at 1144 E. Street. The Fire Training Division is currently located at 911 H Street. Internal Audit could not determine and Risk Management did not know if there are two different Fire Training Real Properties.
- The Fire Station 21's address is reported differently between the Fire Department's Web site information 1580 W. Kearney Blvd. and the Risk Management Real Property Report 10780 N. Hampshire.
- Fire Station 11 is reported on the Risk Management Report for two different addresses – 5544 N. Fresno Ave. and 3131 N. Fresno Ave.
- There is no listing on the Annual Insured Property Report for Fire Stations 18, 20, and 22.
- Riverside Golf Course is listed at 7492 N. Byran Ave. on the Parks' Web site but Risk Management has it listed as 7672 N. Josephine.
- The Metropolitan Museum and Granite Park were not listed as of our audit request date. It is important that as soon as title to these properties, or portion of these properties, transfers to the City, that adequate insurance coverage be established in a timely manner.
Note: Subsequent to the completion of our audit and the issuance of the Draft Audit Report, the Metropolitan Museum was added to the City's property insurance policy per Risk Management Division.

Audit Recommendation

12. Risk Management should either revise AO 2-5 to address both the Department and Risk Management's responsibilities related to the Annual Insured Property Report process and procedures, or develop a new Administrative Order specific to the Annual Insured Property Report and related policies, procedures, and reporting requirements for both the City Departments and Risk Management.

Personnel – Risk Management Response to Recommendation 12

Risk Management intends to revise the existing AO 2-5 to include more specific information regarding the development of the Property Schedule. This revision will include reporting requirements and timeframes within which Departments will be expected to

respond in order to ensure the schedule remains up to date and timely. We anticipate the revised AO 2-5 can be written and distributed for City Manager review within the next 90 days.

Audit Recommendation

13. Risk Management should update the Annual Insured Property Report with all current information previously received from City Departments as soon as possible for control and accountability purposes.

Personnel – Risk Management Response to Recommendation 13

The next annual Property Schedule will include corrections and appropriate revisions to those items brought to our attention by Internal Audit. Risk Management will continue, however, to depend on individual departments to provide information specific to their property acquisitions.

Audit Recommendation

14. Upon implementation of Recommendation 13, Risk Management should distribute a copy of the Annual Insured Property Report to all Department Directors to review, update and return to Risk Management in a timely manner for improved accountability and accuracy, and to ensure appropriate insurance coverage of all City Owned Real Property.

Personnel – Risk Management Response to Recommendation 14

Risk Management is in agreement with this recommendation and we will distribute the Property Schedule to all Department Directors with the recommendation that it be reviewed and returned to Risk Management within 30 days to make any necessary corrections.

Subject: Processing of Contracts to Which the City is Party	Number: 4-1
	Date Issued: December 1, 1998 Date Revised: November 9, 2006
Responsible Department: City Attorney	Approved:

Purpose

To establish a policy and procedure for processing contracts to which the City is a party.

Policy

The policy for processing contracts to which the City is a party is that, generally, the Council must approve all contracts, and immediately following authorization by the Council, the lead department responsible for the contract shall ensure that the contract is fully executed and that all other City policies regarding contracts are followed.

Procedures

1. "Contract" as used in this policy includes contracts, bid awards, leases, covenants, agreements, applications for grants, final executed grants, and every form of agreement entered into by the City with any public or private person or entity.
2. "Fully executed" within the meaning of this section means dated and signed by both parties, approved as to form by the City Attorney or compliance with Administrative Order 4-4, and attested by the City Clerk. (See order for obtaining signatures in Section 3(f) below.) Proper signatures (which include precise names of corporations and partnerships, and in some cases proof of authority of signers) and data are vital to the effectiveness of a contract and therefore required. (See Attachment A, Instructions for Signature Page, and Attachment B, Sample Signature Page.)
3. Prior to placement of a contract on the Council agenda, or before presenting to the person with authority to approve and sign the contract on behalf of the City, the following steps shall first be completed:
 - a. Ensure compliance with any applicable law, statute or policy, and any related contract to which the City is a party (i.e., CEQA; CAL-OSHA; City Charter section 1208; Chapter 3, Articles 1, 4, 5 and 6 of the Fresno Municipal Code; Administrative Orders 3-1, 3-2, 3-3, 6-19 and 8-10; grant agreements; etc.).
 - b. Ensure that all requirements regarding Administrative Order 2-1 are met.
 - c. Except as provided in Administrative Order 4-4:

- i. All contract language and format must be reviewed by the City Attorney before execution by either party. As a general rule, such review should occur before any City-drafted contract is presented to the other party for review and consideration.
 - ii. All contracts, except those with other public entities, shall be properly executed by the other party, any proof of authority of signers obtained, the issuing bank of any required letter of credit approved by the Treasury Officer of the Finance Department, and any required insurance certificates, endorsements and bonds approved in accordance with Administrative Order 2-1 prior to the signed "approved as to form" by the City Attorney.
 - iii. As a general rule, all contracts should be executed by the other party and "approved as to form" by the City Attorney prior to placement on the Council agenda.
- d. All contracts of major significance and/or a controversial nature shall be discussed with the City Manager prior to final preparation and execution by either party.
- e. The City Attorney and the Chief Administrative Officer will approve any determination made as to who shall sign the contract for the City and whether or not the contract document itself shall be presented to Council for approval.
- f. The department is responsible for preparing a minimum of 3 original contracts for signature (increase number for multiple parties or if other party is a public agency and requires more than one original). Generally, the order for obtaining signatures is as follows:
 - Other party(ies)
 - City Attorney's Office (approval as to form)
 - (Council approval, if applicable) –
 - Person signing on behalf of City
 - City Clerk's Office (attests signature of person signing on behalf of City)
4. Contracts to be presented to Council shall follow the standard procedure for all Council items. (See Administrative Order 5-1, especially Part IV thereof.) Upon approval by Council, the remaining steps for a fully executed contract shall be completed.
5. Contracts shall be signed and all original signed copies shall be delivered to the Clerk's Office to be attested. The contract is not fully executed until attested by the Clerk's Office. The signed original shall be placed on file in the City Clerk's Office. Following the attesting of contracts, the Clerk will retain one original signed copy for the official City records.
6. It is the department's responsibility to distribute original signed contracts and copies of the contracts to the appropriate parties. This includes providing a copy of the contract to every City department involved in contract fulfillment (e.g., respective Grant Administrator, if applicable, and the Contract Compliance Coordinator in the City

Attorney's Office; see Administrative Orders 1-1 and 6-22). Distribution of the original signed contracts is as follows:

- One to the Clerk's Office (see step 5 above)
 - One to each of the other parties
 - One retained by the department
7. Following the approval and execution of a contract, the responsible department shall observe the requirements as applicable to the City's encumbrance policy and procedure governing contracts. (See Administrative Order 6-22.)
 8. In the event the Council approves a contract in concept and authorizes its execution in advance of the preparation of the contract, or if the finalized contract is not otherwise presented to Council, steps 5, 6 and 7 above shall be followed.

Attachment A

INSTRUCTIONS FOR SIGNATURE PAGE

CORPORATIONS OR LIMITED LIABILITY COMPANIES:	SIGNATURE AUTHORIZATION REQUIREMENT (see 5(a) below), INCLUDE ACKNOWLEDGMENT OF SIGNATURE BY NOTARY IN CORPORATE FORM IN APPROPRIATE INSTANCES
INDIVIDUALS OR SOLE PROPRIETORSHIPS:	SIGNATURE AUTHORIZATION REQUIREMENT (see 5(b) below), INCLUDE ACKNOWLEDGMENT OF SIGNATURE BY NOTARY IN APPROPRIATE INSTANCES.
PARTNERSHIPS OR JOINT VENTURES:	SIGNATURE AUTHORIZATION REQUIREMENT (see 5(c) and (d), respectively, below), INCLUDE ACKNOWLEDGMENT OF SIGNATURE BY NOTARY IN APPROPRIATE INSTANCES.

1. The name of the parties must be the same as that on the first page of your Agreement. If the party is a corporation or limited liability company, enter the exact name of the corporation/limited liability company under which it is incorporated/formed; if party is an individual, enter name; if party is an individual operating under a trade name, enter name and dba (trade name in full); if a partnership, enter the correct trade style of the partnership; if a joint venture, enter exact names of entities joining in the venture.
2. Identify the legal identity or form of the name shown under (1), i.e., corporation (including state of incorporation), limited liability company (including state of formation), individual, partnership or joint venture.
3. Enter the respective addresses to which all communications and notices regarding the Agreement are to be addressed. Include telephone and FAX numbers. List all attachments to the Agreement.
4. Insert the signature lines for the City Clerk to attest the City's execution following the signature lines for City. Insert the signature lines for the City Attorney to approve the document as to form.
5. Insert sufficient number of signature lines to accommodate the parties (if a corporation or limited liability company, allow lines for 2 signatures). Each signature line should also include a line to print the name of the person signing and a line for the person's title.
 - a. If the party is a corporation or limited liability company (LLC), the Agreement must be signed by either (i) the President or Vice President (or a member in the case of an LLC) and by the Secretary or Treasurer, Assistant Secretary or Treasurer, or Chief Financial Officer; or (ii) by an officer, member or employee authorized to sign contracts on behalf of the respective corporation or LLC evidenced by inclusion of one of the following:

- a certified copy of the Bylaws authorizing the officer, member or employee to sign contracts
- a certified copy of the Board Resolution or Minutes authorizing the officer, member or employee to sign contracts.

Any certification shall be by the respective corporation or LLC secretary and such certification shall include that the document is a true and correct copy, has not been modified and remains in full force and effect (see sample certification attached). All signatures must be notarized (in the corporate form for corporations) in appropriate instances (e.g., contracts to be recorded).

- b. If the party is an individual, he/she must sign the Agreement; or if the Agreement is signed by an employee or agent on behalf of the party, a copy of a power of attorney must be provided. If the party is a sole proprietorship, the owner of the business must sign the Agreement. The signature must be acknowledged by a notary in appropriate instances (e.g., contracts to be recorded).
- c. If the party is a partnership, the Agreement must be signed by all general partners; or by a general partner(s) authorized to sign contracts on behalf of the partnership evidenced by inclusion of one of the following, as applicable:
 - a copy of the Partnership Agreement
 - a copy of a recorded Statement of Partnership

All signature(s) must be acknowledged by a notary in appropriate instances (e.g., contracts to be recorded).

- d. If the party is a joint venture, the Agreement must be signed by all joint venturers; or by a joint venturer(s) authorized to sign contracts on behalf of the joint venture evidenced by inclusion of one of the following, as applicable:
 - a copy of the Joint Venture Agreement
 - a copy of a recorded Statement of Joint Venture

If the joint venturer(s) is a corporation, LLC or a partnership signing on behalf of the Joint Venture, then Paragraphs (a) and (c) above apply respectively. All signature(s) must be acknowledged by a notary in appropriate instances (e.g., contracts to be recorded).

SAMPLE CERTIFICATION

I, _____ Name _____, certify that I am the secretary of the corporation/limited liability company named herein; that _____ Name _____ who signed this Agreement on behalf of the corporation/limited liability company, was then _____ Title _____ of said corporation/limited liability company; that said Agreement is within the scope of its organizational powers and was duly signed for and on behalf of said corporation/limited liability company by authority of its governing body, as evidenced by the attached true and correct copy of the _____ Name of Document _____ which has not been modified and is in full force and effect.

By: _____

Name: _____

Title: Secretary

Date: _____

Attachment B

SAMPLE SIGNATURE PAGE

IN WITNESS WHEREOF, the parties have executed this Agreement at Fresno, California, the day and year first above written.

CITY OF FRESNO,
a municipal corporation

PREMIER PRINTING, INC.,
a California corporation

By: _____
Andrew T. Souza
City Manager

By: _____

Name: _____

ATTEST:
REBECCA E. KLISCH
City Clerk

Title: _____

By: _____
Deputy

By: _____

Name: _____

Title: _____

APPROVED AS TO FORM:
JAMES C. SANCHEZ
City Attorney

By: _____
Senior Deputy

Addresses:

CITY:

City of Fresno
Attention: Andrew T. Souza,
City Manager
2600 Fresno Street, Room 2064
Fresno, CA 93721-3601
Phone: (559) 621-7770
FAX: (559) 621-7776

CONTRACTOR:

Premier Printing, Inc.
Attention: John Doe, President
1111 Kensington Avenue
Fresno, CA 93721
Phone: (559) 111-1111
FAX: (559) 111-1111

Attachments:

1. Exhibit A - Scope of Services
2. Exhibit B - Schedule of Fees

Subject: Contract Compliance System	Number: 6-22
	Date Issued: 11/09/06 Date Revised:
Responsible Department: City Manager	Approved:

Purpose

To establish a policy and procedure for the activation and maintenance of a Contract Compliance System to ensure and standardize contract compliance.

Policy

Each department is responsible for the administration, monitoring and enforcement of City contracts. The Council has established a Citywide Contract Database, maintained by the City Attorney's Office, to assist departments in the monitoring of their respective contracts. The database is to include data for all contracts to which the City is a party. Department Contract Administrators are responsible for providing the data to the City Attorney Office Contract Compliance Coordinator for input into the database. The system will provide advance reminder notices to Contract Administrators of events under the contract requiring City action or monitoring (i.e., expiration of contract, exercise of option, expiration of security and insurance policies, performance milestones, etc.). It remains the responsibility of initiating departments for the administration, monitoring and enforcement of the respective City contracts. The City Attorney's Office will not be retaining the documents submitted by the departments.

Procedures

Part I – Duties of the Contract Administrator

1. Each department is responsible for appointing a department or division contact person ("Contract Administrator") who is responsible for administering, monitoring and enforcing the respective department or division contracts.
2. Immediately upon receipt of the fully executed contract, the Contract Administrator will review each contract and flag matters that will require City action or monitoring. In identifying such matters, he/she may seek assistance from the attorney who approved as to form the respective contract.
3. The Contract Administrator will maintain a file for each contract and include therein each of the following:
 - A fully executed original contract, including all exhibits and referenced documents (see Administrative Order 4-1).

- Any proof of authority of signers (see Administrative Order 4-1).
- All required bonds or other security (i.e., letters of credit with approval of issuing bank by the Treasury Officer of the Finance Department, etc.).
- All required insurance certificates and endorsements.
- All fully executed amendments/change orders to the contract.
- All written communication between the parties, including all notices given or received under the contract.
- Copies of all completed Routing Slips, including attachments, to the Contract Compliance Coordinator for "Initial Submission" (attached) and for "Change" (attached).
- Copy of notice to City Clerk and Contract Compliance Coordinator of acceptance, completion or acquisition of materials (by purchase order sign-off date).
- Any information regarding source(s) of funding and encumbrances, other related contracts and actions taken by other City departments involved in contract fulfillment.

Part II – Creating the Initial Database

1. Departments will provide a copy of each contract and all necessary attachments (except communication between the parties and information not effecting matters flagged or listed on attached Routing Slips) for those contracts currently in effect, along with a completed "Initial Submission" Routing Slip and a completed "Change" Routing Slip, if applicable, to the Contract Compliance Coordinator.
2. Upon notification from the Contract Compliance Coordinator, the Contract Administrator is responsible for expeditiously locating and providing any missing documentation. The Contract Compliance Coordinator will notify the respective Contract Administrator when all data input has been completed for the initial contracts submitted.
3. The Contract Administrator shall complete, in full, the attached "Initial Submission" Routing Slip and indicate thereon any specific amount of lead time that the department requires for the particular event (e.g., a 4-month reminder notice may be desirable before expiration of a contract to allow department staff to conduct a competitive procurement process). An automatic 30-day reminder notice will be sent to the Contract Administrator, prior to expiration dates.
4. If activity has occurred since entry into a contract that would establish or alter the event dates in the contract (e.g., notice of completion of tenant improvements that establishes the commencement date of the lease; or exercising a right to extend the term of a contract by providing a notice to extend) or alter other relevant information (i.e., party name, etc.), then the Contract Administrator shall complete, in full, the attached "Change" Routing Slip (review for other examples of relevant information for which the Contract Compliance Coordinator should be notified for purposes of updating the database) and provide a copy of all necessary documentation.

Part III – Maintaining the Database (see Part II, No. 4, above, before proceeding with this part)

1. Upon the contract being fully executed (including City Clerk attestation), the Contract Administrator(s) for the initiating department will provide a copy of any newly executed contract, including all exhibits and other referenced documents, insurance certificates,

bonds or other security, and any notices to proceed. Such copy will be accompanied with a completed "Initial Submission" Routing Slip (attached) as in Part II, No. 2 above.

2. The Contract Administrator shall thereafter notify the Contract Compliance Coordinator by submission of a completed "Change" Routing Slip (attached) regarding any changes to relevant information as in Part II, No. 3 above, and provide a copy of all necessary documentation, including contracts and attachments.
3. Upon completion of the contract, the department will be responsible for contacting the City Clerk and the Contract Compliance Coordinator by written notice of acceptance, completion or acquisition of materials (by purchase order sign-off date). Use the attached "Change" Routing Slip for this purpose when notifying the Contract Compliance Coordinator.

OFFICE ROUTING SLIP

CAO use only: _____

PLEASE READ CAREFULLY BEFORE COMPLETING

TO: Rickey E. Quinn, CITY ATTORNEY'S OFFICE
CONTRACT COMPLIANCE COORDINATOR

EXECUTED CONTRACT INITIAL SUBMISSION – CITYWIDE CONTRACT DATABASE
(Attach copy of Office Routing Slip for Initial Submission and note any changes below)

Date: _____ Contract Administering Department: _____

Director's Name _____

Document TYPE _____

Contract Administrator: Name _____ Title _____
Phone No. _____ E-mail Address _____

Name of parties to contract: CITY OF FRESNO and _____

LIST COMPANY NAME AND SIR NAME(S) of SIGNATORY _____

Contract Dates: Execution: _____ Expiration: _____

Contract attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
All exhibits and referenced documents attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
All insurance certificates attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
All bonds attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Letter of Credit attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Notice to Proceed attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
All amendments attached?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Identify any other referenced or related documents attached:	1. _____ 2. _____ 3. _____		
Identify events (and related section number(s) of contract) requiring/requesting reminder notices:	From Dates Listed of Expiration, a 30-day reminder notification will be sent <u>unless more time is requested.</u> <u>Identify date on which you wish to receive reminder notice(s):</u>		
1. Contract Expiration	Section:		
2. Exercise of Option	Section:		
3. Performance Milestone (e.g., payment, work phase, reports)	Section:		
4.	Section:		
5.	Section:		

Please retain a copy of this coversheet for your file

Subject: Grant Administration

Number: 1-1

Date

Issued/Revised: December 1, 1998

Responsible

Department: DAS—Finance

Approved:

Policy

Departments receiving federal and/or state grant funding shall monitor and account for these funds in compliance with Office of Management and Budget Circular 133 pertaining to the Single Audit Act of 1984.

Procedures

1. Each affected department shall appoint a department or division contact person who shall be responsible for monitoring and accounting for federal and/or state grant funding.
2. Upon notification of acceptance by the City of a grant, the contact person shall:
 - a. Notify each of the following by sending them a copy of a Notification of Grant Award (Exhibit I):
 - Budget and Management Studies Division (BMSD)
 - Financial Reporting/Accounting
 - MBE/DBE Program Coordinator, Department of Administrative Services
 - City Clerk's Office
3. The department shall establish a file for each grant received. The file shall include:
 - a. Grant application, signed agreement, and Notification of Grant Award form.
 - b. Budget of estimated costs to be incurred.
 - c. Copies of all contract agreements.
 - d. A copy of all accounting source documents (request for payment, purchase order, partial payment request, interdepartmental billing/transfer, non-capital improvement project time sheets) for expenditures by the funded program along with supporting documentation (invoices, contracts).
4. The accounting source documents will be matched to the FAMIS Report 22 (Appropriation Encumbrance and Expenditure Ledger) report on a monthly basis by the department.

5. When sufficient funds have been expended to enable the department to receive funding from its granting agency, the department shall prepare a request for reimbursement for that grant. A copy of the reimbursement request will be sent to General Accounting.
6. When General Accounting receives payment from the granting agency, a copy of the cashier's memo recording the deposit will be sent to the contact person for the department grant file.
7. The contact person shall account for all monies received under the project by keeping a copy of the deposit and supporting documents in the grant file.
8. Within one month after the end of each calendar quarter, the contact person shall complete the Quarterly Grant Status Report (Exhibit II), or substitute a grant agency report with the same information.
9. The department will be responsible for completing any additional monthly, quarterly, or yearly financial reports required by the granting agency.

CITY OF FRESNO
NOTIFICATION OF GRANT AWARD

Project Name: _____

Department: _____

Contact Person: _____

Granting Agency: _____

Grant Name: _____

Grant Number: _____

Grant Amount: _____

Grant Period: _____

Grant Approval Date: _____

Grant Funding Type: _____

Accounting Information:

Fund: _____

Division: _____

Program: _____

Revenue: _____

Funding Sources:

Federal \$ _____ (____%)

State \$ _____ (____%)

City \$ _____ (____%)

Other \$ _____ (____%)

Total \$ _____ (____%)

Other Information: _____

To be completed by department after acceptance of grant.

Distribution:

BMSD

Accounting/Financial Reporting

Public Works Department, MBE/DBE Program Coordinator

City Clerk's Office